

FYE 2009 Review - Annual Financial Report

School District: Russell County
 Audit Firm Name: Stiles, Carter and Associates, PSC
 Date: 12/16/2009
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	4,519,261.76	4,631,503.80	-112,242.04	4,631,693.00	-189.20	This difference cannot be readily identified; it is immaterial.
Revenue (State) - 3900 (On-Behalf Payments)	0.00	4,656,688.40	-4,656,688.40	0.00	4,656,688.40	On behalf included with other state payments on audit.
Revenue (State) - 3XXX (Not 3900)	12,702,369.44	12,698,369.44	4,000.00	17,355,058.00	-4,656,688.56	On behalf included with other state payments on audit.
Revenue (Federal) - 4XXX	216,340.52	216,340.52	0.00	216,341.00	-0.48	
Total Revenues	17,437,971.72	22,202,902.16	-4,764,930.44	22,203,092.00	-189.84	This difference cannot be readily identified; it is immaterial.
Expenditures-Not including Transfers Out or On Behalf	17,264,890.42	17,265,369.17	-478.75	21,922,058.00	-4,656,688.83	On behalf expenditures included with other expenditures per audit.
Expenditures-On Behalf	0.00	4,656,688.40	-4,656,688.40	0.00	4,656,688.40	On behalf expenditures included with other expenditures per audit.
Total Expenditures	17,264,890.42	21,922,057.57	-4,657,167.15	21,922,058.00	-0.43	
Excess (Deficiency) of Revenues Over Expenditures	173,081.30	280,844.59	-107,763.29	281,034.00	-189.41	
Other Financing Sources - Not Transfers In	504,815.90	504,815.90	0.00	504,816.00	-0.10	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	276,128.81	276,607.56	-478.75	0.00	276,607.56	Program error. This difference is function 5100, object 0919 (Other uses of funds). This amount is included in total expenditures and this line both. It should be excluded on one line.
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	228,687.09	228,208.34	478.75	504,816.00	-276,607.66	
Net Change in Fund Balance	401,768.39	509,052.93	-107,284.54	785,850.00	-276,797.07	
Beginning Fund Balance - July 1	-204,070.85	-204,070.85	0.00	-204,071.00	0.15	
Ending Balance - June 30	197,697.54	304,982.08	-107,284.54	581,779.00	-276,796.92	
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	4,656,688.40	-4,656,688.40	0.00	4,656,688.40	
On-Behalf Expenditures by Fund	0.00	4,656,688.40	-4,656,688.40	0.00	4,656,688.40	
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)

Revenue (Local) - 1XXX	31,503.58	13,181.18	18,322.40	13,181.00	0.18
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX (not 3900)	957,376.03	1,034,447.94	-77,071.91	1,034,448.00	-0.06
Revenue (Federal) – 4XXX	2,674,348.73	2,571,748.72	102,600.01	2,571,748.00	0.72
Total Revenues	3,663,228.34	3,619,377.84	43,850.50	3,619,377.00	0.84
Expenditures-Not including Transfers Out and not 0280	3,692,481.34	3,692,481.34	0.00	3,692,482.00	-0.66
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Total Expenditures	3,692,481.34	3,692,481.34	0.00	3,692,482.00	-0.66
Excess (Deficiency) of Revenues Over Expenditures	-29,253.00	-73,103.50	43,850.50	-73,105.00	1.50
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	29,253.00	29,253.00	0.00	29,253.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	29,253.00	29,253.00	0.00	29,253.00	0.00
Net Change in Fund Balance	0.00	-43,850.50	43,850.50	-43,852.00	1.50
Beginning Fund Balance - July 1	0.00	0.00	0.00	155,034.00	-155,034.00
No beginning fund balance per AFR - Reason to be determined.					
Ending Balance - June 30	0.00	-43,850.50	43,850.50	111,182.00	-155,032.50
On-Behalf Payments Comparison - Fund 2					
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	260,034.00	260,034.00	0.00	260,034.00	0.00
Total Revenues	260,034.00	260,034.00	0.00	260,034.00	0.00
Expenditures-Not including Transfers Out	191,568.93	191,568.93	0.00	191,569.00	-0.07
Total Expenditures	191,568.93	191,568.93	0.00	191,569.00	-0.07
Excess (Deficiency) of Revenues Over Expenditures	68,465.07	68,465.07	0.00	68,465.00	0.07
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	68,465.07	-68,465.07	68,465.00	0.07
Total Other Financing Sources, Uses and Transfers	0.00	-68,465.07	68,465.07	-68,465.00	-0.07
Net Change in Fund Balance	68,465.07	0.00	68,465.07	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	68,465.07	0.00	68,465.07	0.00	0.00

Fund 320 (Building) (320)

Revenue (Local) - 1XXX	1,452,954.00	1,452,954.00	0.00	1,452,954.00	0.00	
Revenue (State) – 3XXX	885,410.00	885,410.00	0.00	885,410.00	0.00	
Total Revenues	2,338,364.00	2,338,364.00	0.00	2,338,364.00	0.00	
Expenditures-Not including Transfers Out	2,260,533.08	2,258,054.33	2,478.75	0.00	2,258,054.33	(1) Program error: Difference is function 5100 (Debt Service) objects 0831 and 0911. Recorded under debt service fund in audit.
Total Expenditures	2,260,533.08	2,258,054.33	2,478.75	0.00	2,258,054.33	
Excess (Deficiency) of Revenues Over Expenditures	77,830.92	80,309.67	-2,478.75	2,338,364.00	-2,258,054.33	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	29,253.00	273,228.04	-243,975.04	2,531,282.00	-2,258,053.96	(1) Program error: Difference is function 5100 (Debt Service) objects 0831 and 0911. Recorded under debt service fund in audit.
Total Other Financing Sources, Uses and Transfers	-29,253.00	-273,228.04	243,975.04	-2,531,282.00	2,258,053.96	
Net Change in Fund Balance	48,577.92	-192,918.37	241,496.29	-192,918.00	-0.37	
Beginning Fund Balance - July 1	192,918.37	192,918.37	0.00	192,918.00	0.37	
Ending Balance - June 30	241,496.29	0.00	241,496.29	0.00	0.00	

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	5,435,919.55	4,987,535.23	448,384.32	4,987,535.00	0.23	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	5,435,919.55	4,987,535.23	448,384.32	4,987,535.00	0.23	
Excess (Deficiency) of Revenues Over Expenditures	-5,435,919.55	-4,987,535.23	-448,384.32	-4,987,535.00	-0.23	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	312,440.11	-312,440.11	312,440.00	0.11	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	312,440.11	-312,440.11	312,440.00	0.11	
Net Change in Fund Balance	-5,435,919.55	-4,675,095.12	-760,824.43	-4,675,095.00	-0.12	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,798,341.00	-4,798,341.00	No beginning fund balance per AFR - Reason to be determined.
Ending Balance - June 30	-5,435,919.55	-4,675,095.12	-760,824.43	123,246.00	-4,798,341.12	
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	Debt service fund is not reported in AFR. Reason to be determined.
Revenue State (3XXX)	0.00	0.00	0.00	449,588.00	-449,588.00	
Total Revenues	0.00	0.00	0.00	-449,588.00	449,588.00	Program error: not adding properly
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	2,707,642.00	-2,707,642.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	Program error: not adding properly
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-449,588.00	449,588.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	2,258,054.00	-2,258,054.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	2,258,054.00	-2,258,054.00	
Net Change in Fund Balance	0.00	0.00	0.00	1,808,466.00	-1,808,466.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	1,808,466.00	-1,808,466.00	

Fund 410 - Debt Service Fund - SFCC

Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
Total Governmental Funds						
Total Revenues - Governmental Funds	23,699,598.06	28,420,678.00	-4,721,079.94	27,971,279.00	449,399.00	Program error - Difference is debt service fund
Total Expenditures - Governmental Funds	28,845,393.32	33,051,697.40	-4,206,304.08	30,793,644.00	2,258,053.40	Program error - Difference is debt service fund
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-5,145,795.26	-4,631,019.40	-514,775.86	-2,822,365.00	-1,808,654.40	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	228,687.09	228,208.34	478.75	504,816.00	-276,607.66	This difference is a program error in the general fund
Net Change in Fund Balance - Governmental Funds	-4,917,108.17	-4,402,811.06	-514,297.11	-2,317,549.00	-2,085,262.06	
Beginning Fund Balance - July 1 - Governmental Funds	-11,152.48	-11,152.48	0.00	4,942,222.00	-4,953,374.48	Beginning fund balances are often not recorded in the AFR - Reason to be determined
Ending Fund Balance - June 30 - Governmental Funds	-4,928,260.65	-4,413,963.54	-514,297.11	2,624,673.00	-7,038,636.54	
Food Service - Funds 51 and 81 (510) (810)						

Operating Revenue - Not Interest Income (Local) - 1XXX	507,705.09	507,705.09	0.00	507,705.00	0.09	
Total Operating Revenues	507,705.09	507,705.09	0.00	507,705.00	0.09	
Expenditures-Not including Transfers Out or On-behalf	1,575,387.41	1,678,326.16	-102,938.75	1,887,206.00	-208,879.84	
Expenditures-On Behalf	0.00	208,880.88	-208,880.88	0.00	208,880.88	
Expenditures - Depreciation Only (Fund 81)	0.00	82,791.65	-82,791.65	82,792.00	-0.35	
Total Operating Expenses	1,575,387.41	1,969,998.69	-394,611.28	1,969,998.00	0.69	
Operating Income (Loss)	-1,067,682.32	-1,462,293.60	394,611.28	-1,462,293.00	-0.60	
Non-Operating Revenue - Interest Income Only (Local) - 1510	0.00	3,957.33	-3,957.33	3,957.00	0.33	
Revenue (State) – 3XXX	17,647.00	17,647.00	0.00	17,647.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	208,880.88	-208,880.88	208,881.00	-0.12	
Donated Commodities – 4550	0.00	96,741.00	-96,741.00	96,741.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,131,844.00	1,163,199.00	-31,355.00	1,163,199.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,149,491.00	1,490,425.21	-340,934.21	1,490,425.00	0.21	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	168,694.00	-168,694.00	This is identified as Capital Contribution in audit; I believe it is food service bills paid by other funds.
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	168,694.00	-168,694.00	
Change in Net Assets	81,808.68	28,131.61	53,677.07	196,826.00	-168,694.39	
Beginning Net Assets - July 1	35,366.71	35,366.71	0.00	35,367.00	-0.29	Fund 51
Beginning Net Assets - July 1	0.00	0.00	0.00	1,153,908.00	-1,153,908.00	Fund 81 - Beginning fund balance not reflected in AFR - reason to be determined
Fund 51 and 81 Ending Net Assets - June 30	117,175.39	63,498.32	53,677.07	1,386,101.00	-1,322,602.68	

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	96,195.75	95,824.75	371.00	95,825.00	-0.25
Total Operating Revenues	96,195.75	95,824.75	371.00	95,825.00	-0.25
Expenditures-Not including Transfers Out	96,729.17	118,869.36	-22,140.19	118,869.00	0.36
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	96,729.17	118,869.36	-22,140.19	118,869.00	0.36
Operating Income (Loss)	-533.42	-23,044.61	22,511.19	-23,044.00	-0.61
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	22,140.19	-22,140.19	22,140.00	0.19
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	22,140.19	-22,140.19	22,140.00	0.19
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	-533.42	-904.42	371.00	-904.00	-0.42
Beginning Net Assets - July 1	24,138.06	24,138.06	0.00	24,138.00	0.06
Ending Net Assets - June 30	23,604.64	23,233.64	371.00	23,234.00	-0.36

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Proprietary Funds

Total Operating Revenues - Proprietary Funds	603,900.84	603,529.84	371.00	603,530.00	-0.16	
Total Operating Expenses - Proprietary Funds	1,672,116.58	2,088,868.05	-416,751.47	2,088,867.00	1.05	
Operating Income (Loss) - Proprietary Funds	-1,068,215.74	-1,485,338.21	417,122.47	-1,485,337.00	-1.21	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,149,491.00	1,512,565.40	-363,074.40	1,512,565.00	0.40	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	168,694.00	-168,694.00	Difference is "Capital Contributions" in food service fund.
Net Income (Loss) - Proprietary Funds	81,275.26	27,227.19	54,048.07	195,922.00	-168,694.81	Difference is "Capital Contributions" in food service fund.
Net Assets, July 1, 2008 - Proprietary Funds	59,504.77	59,504.77	0.00	1,213,413.00	-1,153,908.23	Difference is beginning fund balance in food service fund.
Net Assets, June 30, 2009 - Proprietary Funds	140,780.03	86,731.96	54,048.07	1,409,335.00	-1,322,603.04	

Fiscal Agent Funds - Fund 6X

Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Office of District Support Services
15th Floor Capital Plaza Tower
500 Mero Street
Frankfort, KY 40601



Trust and Agency Funds - Fund 7XXX

Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Fiduciary Funds					
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Fund 51 On-Behalf Payments Comparison					
Fund 51 - On-Behalf Revenues	0.00	208,880.88	-208,880.88	0.00	208,880.88
Fund 51 - On-Behalf Expenditures	0.00	208,880.88	-208,880.88	208,881.00	-0.12
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (0740)					
Depreciation Expense - Fund 8	459.76	1,349,003.66	-1,348,543.90	1,349,004.00	-0.34 p 29
Depreciation Expense - Fund 81	0.00	82,791.65	-82,791.65	82,792.00	-0.35 p 29
On-Behalf Payments Comparison - Total All Funds					
On-Behalf Payments (AFR - KDE Web)	0.00	4,887,709.47	-4,887,709.47	4,887,709.48	-0.01
On-Behalf Payments (Audit)	0.00	0.00	0.00	231,021.00	-231,021.00
On-Behalf Payments (Audit - KDE Web)	0.00	-4,887,709.47	4,887,709.47	-4,656,688.48	-231,020.99
Government Assets - Fund 8					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

This amount is Food Service 208,881, and FRC
Childcare 22,140. The audit report, page 35, note
P reports total payments are \$4,887,709.

Amount in audit column is General Fund amount,
that was not stated separately from other state
payments.

Food Service Assets - Fund 81

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Day Care Assets - Fund 82

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education Assets - Fund 84

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Fund Assets - Fund 8X

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Fixed Assets

Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Change in Total Fixed Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	0.00	0.00	0.00	0.00	0.00